ID: CCA_2010040913081424 Number: **201018003** Release Date: 5/7/2010

Office:

UILC: 7508A.00-0

From:

Sent: Friday, April 09, 2010 1:08:16 PM

To: Cc:

Subject: RE: ACTION NEEDED!

Any person who falls within the definition of "affected taxpayer," as that term is defined in Treas. Reg. 301.7508A-1, is eligible for the filing and payment relief granted. If the employee at issue resides in a county that is one of the designed "affected counties," for which individual was relief was provided by FEMA, they are eligible to the filing and payment relief in the same manner as any other person ... note that the relief is in the form of a postponement, not an extension.